

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (SCC)
	:
Debtors.	: (Jointly Administered)
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**ORDER GRANTING THE FOUR HUNDRED NINETY-FIRST
OMNIBUS OBJECTION TO CLAIMS (RSU CLAIMS)**

Upon the Four Hundred Ninety-First Omnibus Objection to Claims, dated January 5, 2015 (the “Four Hundred Ninety-First Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc., as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for certain entities in the above-referenced chapter 11 cases (collectively, the “Chapter 11 Estates”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim (ECF No. 6664) (the “Procedures Order”), seeking recharacterization of the Specified RSU Claims as equity, all as more fully described in the Four Hundred Ninety-First Omnibus Objection to Claims; and due and proper notice of the Four Hundred Ninety-First Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and upon the Court’s memorandum decision, dated November 3, 2014 [ECF No. 46797], which is incorporated by reference herein; and the Court having found and determined that the relief sought in the Four Hundred Ninety-First Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors,

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Four Hundred Ninety-First Omnibus Objection to Claims.

and all parties in interest and that the legal and factual bases set forth in the Four Hundred Ninety-First Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Four Hundred Ninety-First Omnibus Objection to Claims is granted as set forth herein; and it is further

ORDERED that the Specified RSU Claims listed on Exhibit 1 annexed hereto are hereby reclassified as Equity Interests (as such term is defined in the Modified Third Amended Joint Chapter 11 Plan of LBHI and its Affiliated Debtors [ECF No. 23023]) having the same priority as, and no greater priority than, common stock interests in LBHI; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: February 25, 2015
New York, New York

/S/ Shelley C. Chapman
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

OMNIBUS OBJECTION 491: EXHIBIT 1 - AMOUNTS TO BE RECHARACTERIZED

NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNTS TO BE RECHARACTERIZED
1 GROSS, BRIAN M.	08-13555 (SCC)	Lehman Brothers Holdings Inc.	09/22/2009	28018	\$104,414.00	\$104,414.00
2 HOWARD, NICHOLAS P.	08-13555 (SCC)	Lehman Brothers Holdings Inc.	09/22/2009	28279	\$109,303.51	\$109,303.51
3 RIESSEN, NATALIE S.	08-13555 (SCC)	Lehman Brothers Holdings Inc.	12/23/2009	66004	\$9,177.60	\$9,177.60